

# **APPENDICES**

## King County at a Glance

### Population Statistics :

Population Statistics As of April 1, 2001			
	King County Cities	Unincorporated King County	King County Population
<b>1990</b>	<b>993,495</b>	<b>513,824</b>	<b>1,507,319</b>
1991	1,009,893	532,407	1,542,300
1992	1,023,719	540,781	1,564,500
1993	1,076,045	511,655	1,587,700
1994	1,092,300	507,200	1,599,500
1995	1,116,200	497,400	1,613,600
1996	1,196,900	431,900	1,628,800
1997	1,214,100	432,100	1,646,200
1998	1,260,900	404,900	1,665,800
1999	1,289,900	387,100	1,677,000
<b>2000</b>	<b>1,384,270</b>	<b>352,764</b>	<b>1,737,034</b>
2001	1,404,721	353,579	1,758,300
2003	1,422,160	352,140	1,774,300
2003	1,427,457	351,843	1,779,300

### Land Area and Population Density, 2002:

2,134 square miles total land area	Population density per square mile: 834
1,751 square miles unincorporated area	Unincorporated population density per square mile:
201	
383 square miles in 39 cities	Incorporated population density per square mile
3,727	

Twelve Largest Employers	1998
The Boeing Co.	City of Seattle
University of Washington	Group Health Cooperative
Metro-King County government	Swedish Hospital
Safeway Stores Inc.	Seafirst Corp./Bank of America
U S Postal Service	Providence Health System
Microsoft Corp.	QWest Communications

### King County Employment Categories:

Average Annual Employment and Total Wages in Covered Employment, 2002				
Industry	Average Number of Employees	Percent of Total	Annual Wages Paid (\$ in 000's)	Percent of Total
Services	357,000	32.3	\$ 18,795,009	35.6
Retail Trade	184,300	16.7	4,879,976	9.2
Manufacturing	125,900	11.4	7,635,991	14.4
Government	151,900	13.8	6,556,207	12.4
Wholesale Trade	72,000	6.5	3,866,727	7.3
Transportation, Com-munication, Utilities	73,300	6.6	4,046,198	7.7
Finance, Insurance & Real Estate	74,500	6.8	4,248,173	8.0
Construction	54,700	5.0	2,489,607	4.7
Agriculture,	9,200	0.8	310,865	0.6

## KING COUNTY AT A GLANCE

Forestry & Fishing				
Other	500	0.1	23,701	0.1
<b>2002 Total</b>	<b>1,103,300</b>	<b>100</b>	<b>\$ 52,852,455</b>	<b>100</b>

**Highest Elevation Point:** Mount Daniel 7,986 Feet

**Lowest Elevation Point:** Sea Level

**Lakes:** 760 lakes and reservoirs in King County.

**Parks:** 650 parks and recreation areas.

**Precipitation\*** (inches) 1964-1993 Average

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
<b>Record</b>	5.63	4.19	3.7	2.54	1.68	1.51	0.77	1.07	1.88	3.51	5.79	5.82
<b>Mean</b>												

**Temperature\*** (degrees Fahrenheit) 1964-1993 Average

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
<b>Record</b>	39.3	42.7	44.9	49.0	55.3	60.3	64.6	64.6	60.0	52.3	44.7	40.5
<b>Mean</b>												
<b>Max</b>	44.3	48.8	52.0	57.2	64.4	69.5	75.0	74.6	69.1	59.4	50.2	45.3
<b>Min</b>	34.2	36.5	37.7	40.8	46.2	51.1	54.2	54.5	50.9	45.1	39.2	35.7

\*Data above are from Local Climatological Data Annual Summary with Comparative Data 1993 for the Seattle / Tacoma International Airport

**Licensed Drivers:** 1,318,749 in 2000

**Licensed Vehicles:** 1,644,038 in 2000

### Number of Institutions of Higher Learning:

Number of Major Four-Year Colleges and Universities, Public and Independent: 7

Number of Public Community and Technical Colleges: 10

April Population by Racial Categories and for Hispanic Origin							
Year	Total	White	Black	American Indian	Asian + Pacific	Other + Multi-Race	Hispanic Origin*
<b>1980</b>	1,269,749	1,122,011	55,950	12,437	62,459	16,892	26,631
<b>1990</b>	1,507,319	1,278,532	76,289	17,305	118,784	16,409	44,337
<b>2000</b>	1,737,034	1,315,507	93,875	15,922	196,758	114,972	95,242

\*Persons of Hispanic Origin may be of any race.

County Population by Selected Age Category as of April 1, 2000			
Age	Population	Age	Population
0-4	105,321	35-54	567,959
5-9	111,162	55-64	141,527
10-14	109,992	65-74	88,884
15-19	108,261	Over 75	92,888
20-34	411,040	<b>Total</b>	<b>1,737,034</b>

Sources: US Census Bureau (2000 US Census); Washington State Office of Financial Management;  
Washington State Employment Security Department; King County Office of Management and Budget.  
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# THE KING COUNTY BUDGET PROCESS

The overall purpose of King County's budget process is to improve government accountability, a process that results in this budget book. This book is a key policy document outlining 2003 County services and capital projects. Budget development is a process for identifying funding priorities in the coming year and making adjustments that will liberate sufficient resources to fund new, high-priority program initiatives and capital projects. The calendar and narrative that follow describe the budget development process, phases, and participants.

Budget development for new capital improvement projects coincides with budget development for operating programs. In addition, ongoing capital improvement projects are reviewed, progress evaluated, and prior year funding plans updated. This process results in the Capital Improvement Program (CIP) resource book which details the five-year funding plans for 2004-2009. Criteria were adopted by the County Executive and Cabinet to target new CIP projects of the highest priority for funding in 2004.

## THE KING COUNTY BUDGET DEVELOPMENT PROCESS

JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
1. IDENTIFICATION OF MAJOR BUDGET ISSUES											
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2. EVALUATION OF SERVICE NEEDS											
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3. STATUS QUO BUDGET PRELIMINARY FINANCIAL FORECAST											
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4. FORMULATE OPERATING BUDGETS											
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5. FORMULATE THE CAPITAL BUDGET											
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6. BALANCE OPERATING & CAPITAL BUDGETS TO ESTIMATED REVENUES											
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7. APPROVE THE BUDGET											
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JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC



### The King County Budget Process

#### **1. IDENTIFY MAJOR BUDGET ISSUES/IMPACT ASSESSMENT. (FEBRUARY - MAY)**

This preliminary phase of the budget development process is to identify significant budget issues for the following year. Between February and May of each year, the Executive and his Cabinet identify operations facing significant volume increases, unmet community needs, methods to improve services to the public, major maintenance requirements, new or expanded facility requirements, and other budget issues. Preliminary cost estimates are discussed for these identified budget issues.

During this phase a review of the County's long term financial and programmatic policies is conducted to identify areas of possible change given the current economic environment and needs of the County's citizens. Once established, these policies vary little from year to year. Changes most often result from the creation of a new policy. King County constantly strives to improve the processes that have resulted in its current state of excellent fiscal health. These long-term policies are one of these processes.

During this phase the County's short-term financial and operational policies are reviewed. Departments determine their main priorities and objectives for the year. They develop programs and determine the budget implications of their plans. The results of this process can be seen in the Executive Proposed Budget. The Budget Book addresses the issues and priorities of the County on a programmatic basis. This section crosses organizational boundaries to present the County's main functional responsibilities. Within these areas, individual departments address the goals and objectives for the year on a department by department basis. The department sections explain how they will accomplish the broad operational policies and priorities discussed in the overall program area.

#### **2. EVALUATE SERVICES NEEDS. (JANUARY - JULY)**

This secondary phase is to evaluate existing County services and identify priority service needs for the community. This evaluation goes hand-in-hand with the preliminary phase and is highlighted with a series of meetings between the Budget Office and Executive Cabinet to clarify program priorities.

#### **3. ESTABLISH STATUS QUO BUDGET AND PRELIMINARY FINANCIAL FORECAST. (APRIL - MAY)**

During this phase, next year's estimated costs to provide programs at this year's service levels are determined (status quo) and then are compared to preliminary revenue forecasts. This step gives County officials an idea of what the County can afford and what reductions may need to be made to maintain existing service levels during the next budgeted year.

The status quo process is the first phase of the County's financial plan development. Financial planning goes on throughout the budget process for all appropriated funds. The plans present the prior year's actual data, the current year's budget and a three-year financial forecast. The Current Expense (General) Fund Financial Plan is presented in the Economic and Revenue Section of the budget book.

The development of financial forecasts and the department's operational priorities of the County are guided by annual review of a series of financial indicators that affect the County. The review is conducted at the same time as the budget process.

#### **4. FORMULATE OPERATING BUDGET. (MAY - JUNE)**

After assessing next year's estimated financial position at "status quo" funding levels, a plan for funding expanded programs is formulated. If there is a reduction in revenue forecasted for the following year, the plan requires departments to take measures to reduce program spending and requires the departments to identify additional program cuts to meet the established financial targets. The Budget Office sets the financial targets. Operating budget requests are submitted by all County departments, except the County Council agencies.

#### **5. FORMULATE THE CAPITAL BUDGET REQUESTS. (APRIL - JULY)**

The departments are directed to identify the County's requirements for major construction or renovation of public facilities, and acquisition of land related to future capital projects. Those requirements are then costed and ranked according to necessity by the responsible County department.

#### **6. BALANCE OPERATING AND CAPITAL BUDGETS TO ESTIMATED REVENUES. (JULY - SEPTEMBER)**

This phase of the budget development process involves detailed analysis of department budget requests and decisions over which requests for new or expanded programs should be recommended for funding during the following year. The Budget Office updates financial forecasts; Executive Cabinet task forces formally analyze program priorities; the Budget Office per established Executive criteria prioritizes capital project requests; and the County Executive decides final funding recommendations. The Budget Office ensures that the final funding recommendations for operating and capital budgets are balanced with the estimated following year revenues.

#### **7. APPROVE THE BUDGET. (OCTOBER - DECEMBER)**

The Executive Proposed Budget is transmitted to the County Council. The Budget Office transmits financial plans for all the budgeted County funds as part of the Proposed Budget. The Council reviews the proposed budget, holds public hearings, adjusts the budget as Council members deem necessary, and adopts the budget as required by State law.

#### **8. PROCESS FOR AMENDING THE ANNUAL BUDGET (JANUARY – DECEMBER)**

The King County annual budget is established by enactment of an ordinance by the King County Council, which allocates specific funding to each agency within the county, and establishes the source of the funding and determines the number of Full Time Equivalents (FTE).

A County agency must determine that it is appropriate for a supplemental appropriation or correction to the existing ordinance, which established the County Budget. The affected agency prepares an ordinance, which amends the annual budget ordinance for

their particular section. This amendment may be in the form of an increase/decrease or a change in the FTE count. The proposed ordinance is forwarded to the King County Executive for approval and transmitted to the King County Council.

The proposed legislation is forwarded to the Budget Office. The King County Code charges this office with the review and with ensuring that there are sufficient funds available to meet the request. The Budget Office then makes a recommendation to the Executive as to the appropriateness of the supplemental request.

The legislation is transmitted to the Council. The legislation is introduced at the meeting of the complete council and is assigned to the committee charged with examining the request (usually the Budget and Fiscal Committee). The legislation must then be advertised in a recognized

newspaper (usually by title of the legislation), advising the public of the nature of the legislation and setting a time for a hearing before the full council.

The legislation is placed on the committee agenda for hearing and determination of applicability. The chair of the committee then recommends back to the Council Chair a recommendation of “do pass” to the full council. The legislation must be openly read during two regular sessions of the Council. The Council Chair, working with the Clerk of the Council, places the matter on the agenda for the regular meeting of the council and public testimony is taken. At the close of public testimony, a vote of the Council is taken and a majority decision is announced.

By the theory of merger, the enacted legislation is merged into the annual budget ordinance, becoming a part of the annual budget ordinance.

## **DESCRIPTION OF KING COUNTY FUNDS**

The use of fund accounting is one of the major differences between government and commercial accounting. A fund is defined as an entity with a separate set of accounting records segregated for the purpose of carrying on a specific activity. Each fund is treated as a separate and self-sustaining business entity. For example, the County's Federal Housing and Community Block Grant is accounted for in a separate fund. The receipt and use of these grant monies are tracked, and at year end the assets and liabilities associated with the grant are determined.

For accounting purposes, there are three fund types: governmental, proprietary, and fiduciary. Governmental funds are used to account for general government operations such as police, human services, parks, or capital projects. Governmental Fund Types are classified as Current Expense (general fund), special revenue, debt service, and capital projects. Proprietary funds are used to account for a government's activities that are similar to the private sector businesses and are classified as enterprise or internal service. Enterprise Funds are established to account for organizations, which are intended to be self-supporting through fees charged for services to the public, one example is the Airport

Fund. Internal Service Funds are established to account for certain activities, which support other County Operations, one such fund, are the Computer and Communications Fund. Fiduciary funds are classified as agency or trust. Agency funds, such as the Salary Fund, are clearing accounts used to account for assets held by King County in its capacity as custodian and are offset by an equal, related liability. Agency funds are not budgeted.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Governmental funds, like the Current Expense or Special Revenue funds, are accounted for on a modified accrual basis which has a spending measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets and their operating statements present financial flow information of revenues and expenditures. Thus, there is a matching of amounts owed during the current business cycle to revenues to be received in cash during the current business cycle. Proprietary-type funds are accounted for on an accrual basis which has a cost services or capital maintenance measurement focus. All assets and all liabilities, whether current or non-current, are reported on their balance sheets and their operating statements present revenue and expenses just like a private business enterprise.

King County's revenue sources are distributed among its various funds to support the provision of County services and capital improvements. A brief description of the major categories of funds follows.

### **GOVERNMENTAL FUND TYPES**

#### **Current Expense Fund**

The Current Expense Fund (CX) is the County's "general fund." It is the largest operating fund of King County. The fund is used to account for all resources not required to be accounted for in another fund. The Current Expense Fund supports law, safety, and justice programs; the County's financial and administrative management; parks; arts; and community development planning. In addition, the Current Expense Fund contributes to the operating budgets of the County's public health, human services, emergency medical services, alcoholism, developmental and environmental services, and job training. It also makes contributions to selected capital funds for Capital Improvement Program projects when no other funding source is appropriate.

#### **Special Revenue Funds**

Special Revenue Funds are used to account for revenues that are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including Federal and State grants, taxes, permits, and service fees. These revenues are dedicated to supporting the programs of the individual special revenue fund.

Four Special Revenue Funds account for over half of the total 2002 budgets for this fund group. They are the County Road, Public Transportation, Public Health Pooling, and the

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Human Services funds. During 2004 the County will have 33 Special Revenue Funds. Twenty-eight of those funds are budgeted annually.

Fund	Budgeted	Not Budgeted	Comments
Criminal Justice	X		
County Road	X		
Landfill Post Closure Maintenance	X		
River Improvement	X		
Veterans' Relief	X		
DHS/Developmental Disabilities	X		
Civil Defense		X	
Recorder's O&M	X		
Enhanced 911 Emergency Telephone System	X		
DHS/Mental Health	X		
Road Improvement Guaranty		X	Special Assessment Fund.
Arts & Cultural Development	X		
Emergency Medical Services	X		
Treasurer's O&M		X	Not budgeted pursuant to Revised Code of Washington 84.56.020.
Surface Water Management	X		
Automated Fingerprint Identification System	X		
Bridge Replacement		X	
Alcoholism & Substance Abuse	X		
Local Hazardous Waste	X		
Department of Development & Environmental Service	X		
Public Health Pooling	X		
Parks 2004 Levy	X		
Intercounty River Improvement	X		
Parks Equipment Replacement	X		
Grants	X		
Work Training Program	X		
Community Development Block Grant	X		
Youth Sport Facility Grant	X		
Public Transportation Fund	X		
Noxious Weed Control	X		
Logan/Knox Settlement	X		
Clark Contract Administration	X		
Risk Abatement	X		

### Debt Service Funds

Debt Service funds are employed to account for resources used to repay the principle and interest on general-purpose long-term debt. Property taxes are levied annually to meet redemption requirements unless other revenue sources are specifically dedicated to repayment of the bonds. The Unlimited and Limited General Obligation Bond Funds represent the bulk of Debt Service Funds appropriations.

### Capital Project Funds

Capital Project Funds pay for major construction and land acquisition projects that are included in King County's capital improvement budget. Revenues for capital funds are derived from taxes, contributions from operating funds, Federal and State grants, and bonds. These revenues are usually dedicated to maintain capital programs and are not available to support operating expenses.

### PROPRIETARY FUND TYPES

### **Enterprise Funds**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided principally from fees, charges, or contracts for services. Enterprise Fund revenues and expenditures may fluctuate with changing service levels or consumer demand. Spending in Enterprise Funds is generally dictated by decisions within the scope and quality of service, by price levels, and/or by contract terms. King County has four enterprise funds:

(1) the Solid Waste Enterprise is comprised of the Solid Waste Operating Fund, Solid Waste Capital Equipment Recovery Fund, Energy Resource and Recovery Fund, Landfill Reserve Fund, the Solid Waste Marketing Commission, and several bond-financed capital project funds; (2) the King County International Airport Enterprise Fund; (3) Public Transportation Fund; and, (4) Water Quality Fund.

### **Internal Service Funds**

Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but which provide goods or services primarily to other departments on a cost-reimbursable basis. The County's data processing is an example of such an activity. The majority of the appropriations in these funds are double-budgeted, as they are also included in the paying agencies that receive the services. There are eight Internal Service Funds: Insurance, Computer and Communications Services, Printing and Graphic Arts, Safety and Claims

Management, Public Works ER&R, Motor Pool ER&R, Employee Benefits, and Construction and Facilities Management.

### **BASIS OF BUDGETING**

For governmental type funds, King County uses the modified accrual basis of budgeting except in certain circumstances described below. Revenues are estimated on the basis of when they become susceptible to accrual, such as intergovernmental revenues where revenue estimates are matched with appropriations. Those revenues not susceptible to accrual are taxes, licenses, and permits. Expenditures are budgeted based on liabilities expected to be incurred in the acquisition of goods and services.

In the Current Expense and budgeted Special Revenue Funds, the legally prescribed budgetary basis differs from the Generally Accepted Accounting Principles (GAAP) basis as follows:

1. For the Current Expense and Special Revenue Funds, prepayments are budgeted as expenditures whereas on the GAAP basis, an asset will be established at the date of payment and will be amortized over the accounting periods that are expected to benefit from the initial payment;

2. For the Current Expense and Special Revenue Funds, Capitalized expenditures related to capital leases are not budgeted. Only the annual payments under capital leases are budgeted;
3. In the Current Expense fund, certain intrafund operating transfers in-and-out, eliminated in the GAAP basis statements, are budgeted;

Two funds within the Special Revenue Fund group do not have an annual basis of budgeting. They are the Grants Fund and the Federal Housing and Community Development Block Grant Fund. Budgets within these funds are on a multi-year basis with the budget for a particular program covering one or more fiscal years. Total revenues and expenditures for the program are budgeted at its inception and any unexpended balance at the end of the fiscal year is reappropriated to the next fiscal year.

In the Debt Service Funds, the legally prescribed budgetary basis is in conformity with GAAP.

All Capital Project Funds except for the Road Improvement Guaranty Fund and Water Quality Funds are budgeted using continuing appropriations, which do not lapse at year-end. The current year's portion of the County's six-year capital improvement program is appropriated each year. The Road Improvement Guaranty Fund is not budgeted and reports capital improvement assessments construction activity pursuant to Revised Code of Washington Chapter 36.40.200 and the County Charter Section 480.

Although the proprietary funds, called internal service and enterprise, are accounted for on a cost of services or "capital maintenance", measurement focus in the financial statements are prepared in conformance with GAAP. The budget uses the "financial flow" measurement focus whereby the budgeted revenues and expenditures represent the source and application of available

spendable resources. The major cases where the budgetary basis departs from the accrual basis are where:

- The receipt of assessments receivable are budgeted;
- The accrued portion of such expenses as accrued vacation and sick leave, accrued insurance policy expenses, accrued estimated claims settlements, and accrued interest expense are not budgeted in the year of accrual;
- The maintenance inventory is budgeted under the purchase method, not the consumption method;
- The purchase cost of capital items has been budgeted, but depreciation and amortization expenses have not been budgeted;

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- Expenditures related to the book value of capitalized land and equipment disposed or donated are not budgeted; Expenditures for the payment of bond and capital lease debt principle are budgeted; Expenditures for the prepayment of debt services are budgeted;
- In the Internal Service Funds, expenses for bad debts are treated as negative revenues on the budgetary basis; and
- The supplemental pension payments to the State of Washington Department of Labor and Industries for which the Safety and Claims Management Fund (an Internal Service Fund) acts as a clearing fund are budgeted.

## GLOSSARY

**Account Class**—A grouping of like accounts used as a basis for classifying financial information such as types of revenues and expenditures.

**Accrual Basis**—This is the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Unbilled service receivables are recorded at year-end.

**Allot**—To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

**Annualize**—Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriations**—A legal authorization granted by the County Council to make expenditures and to incur obligations for specific purposes.

**Assessed valuation**—A determination of value set upon real estate or other property, by a government, as a basis for levying taxes.

**Asset**—Any owned physical object (tangible) or right (intangible) having a monetary value.

**Available (Undesignated) Fund Balance**— The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Base Budget**— The base budget is the starting point for the year's current operating budget. It represents the cost of continuing the existing levels of service in the current budget year.

**Bond**—A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

- **General Obligation (G.O.) Bond**—This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond**—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.
- **Bond Refinancing**—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget**—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis**—This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally take one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar**—The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control**—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets**—Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget**—The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Improvements**—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP)**—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Improvement Project**—A particular project that relates to the acquisition (purchase) or construction of major capital facilities.

**Capital Outlay**—Expenditure related to procuring fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project**—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Reserve**—An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

**Cash Basis**—A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Commodities**—Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

**Constant or Real Dollars**—The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI)**—A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency**—A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services**—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-Living Adjustment (COLA)**—An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service**—The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Dedicated Tax**—A tax levied to support a specific government program or purpose.

**Deficit**—The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Depreciation**—Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-Related Fees**—Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Disbursement**—The expenditure of monies from an account.

**Encumbrances**—Commitments for unperformed contracts for goods or services. A purchase order is the most common encumbrance.

**Employee (or Fringe) Benefits**—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Encumbrance**—The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements**—Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Expenditure**—A net decrease in financial resources. Expenditures include operating expenses that require the use of current assets. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

**Expense**—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Financial Plan**—A summary by fund of planned revenues and expenditures, reserves, and undesignated fund balances.

**Fiscal Policy**—A government's policies with respect to revenues spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year**—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

**Fixed Assets**—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Full Faith and Credit**—A pledge of a government's taxing power to repay debt obligations.

**Full-Time Equivalent Position (FTE)**—A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Fund**—An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

**Fund Balance**—The fund equity of governmental funds and trust funds or the excess of the assets of a fund over its liabilities, reserves and carryover.

**GAAP**—Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**Grants**—A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Hourly**—An employee who is paid on a per hour basis.

**Infrastructure**—The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers**—The movement of monies between funds of the same governmental entity.

**Intergovernmental**—Refers to transactions between the different levels of government, e.g., city, county, state, and federal.

**Intergovernmental Revenue**—Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges**—The charges to user departments for services provided by another government agency. Examples are data processing services or insurance funded from a central pool.

**Lapsing Appropriation**—Automatic termination of an appropriation. Appropriations are made for a certain period of time, generally for the fiscal year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

**Levy**—To impose taxes for the support of government activities.

**Levy Rate**—The amount of tax levied for each \$1,000 of assessed valuation.

**Liability**—Indebtedness of a governmental entity. Common examples are amounts owed to vendors for services rendered or goods received, and principal and interest owed to holders of county bonds. These are debts or legal obligations arising out of transactions in the past that must be liquidated, renewed, or reduced at some future date.

**Line-Item Budget**—A budget prepared along departmental lines that focuses on what is to be bought.

**Long-Term Debt**—Debt with a maturity of more than one year after the date of issuance.

**Materials and Supplies**—Expendable materials and operating supplies necessary to conduct departmental operations.

**Mill**—The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual Basis**—The basis of accounting adapted to the governmental-fund type spending. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures, other than accrued interest on general fiscal long-term debt, are recognized when the related fund liability is incurred.

**Net Budget**—The legally adopted budget less all interfund transfers and interdepartmental charges.

**Nominal Dollars**—The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**Object of Expenditure**—An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

**Objective**—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations**—Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Budget**—Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of a government are controlled.

**Operating Revenue**—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses**—The cost for personnel, materials and equipment required for a department to function.

**Ordinance.** A formal legislative enactment by the Council or governing body of a governmental entity.

**Pay-As-You-Go Basis**—A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget**—A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators**—Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure**—Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services**—Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances**—Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program**—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Budget**—A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Category**—A grouping of departmental expenditures by functional or program activities which are directed toward a common purpose or goal.

**Program Performance Budget**—A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Program Revenue (Income)**—Revenues earned by a program, including fees for services, license and permit fees, and fines.

**Reserve**—An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution**—A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources**—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue**—Amounts received by a government through such sources as taxes, fines, fees, grants, or charges for services which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues that are recorded on the accrual basis, this term designates additions to assets that : (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in Enterprise and Intragovernmental Service Funds.

**Service Lease**—A lease under which the lessor maintains and services the asset.

**Service Level**—Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Site-Based Budgeting**—A decentralized budget process whereby budget preparation and development are based on individual departmental sites.

**Source of Revenue**—Revenues classified according to their point of origin.

**Supplemental Appropriation**—An additional appropriation made by the governing body after the budget year or biennium has started.

**Supplemental Requests**—Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

**Tax Levy**—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes**—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out**—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Unencumbered Balance**—The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance**—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

## KING COUNTY AT A GLANCE

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**User Charges**—The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variable Cost**—A cost that increases or decreases with increases or decreases in the amount of service provided, such as the payment of a salary.

**Workload Indicator**—A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

**Summary Comparison of 2004 Appropriations by Program Category  
All Resources**

Program Category	2002 Adopted	2003 Adopted	2004 Adopted	2004 - 2003 \$ Change	% Change
General Government	357,377,888	387,726,429	430,338,108	42,611,679	11.0%
Physical Environment	797,224,857	749,726,108	743,840,777	(5,885,331)	-0.8%
Health & Human Services	424,050,250	414,207,878	404,164,623	(10,043,255)	-2.4%
Law, Safety & Justice	380,506,181	387,354,758	404,577,665	17,222,907	4.4%
<b>Total Operating</b>	<b>1,959,159,175</b>	<b>1,939,015,173</b>	<b>1,982,921,173</b>	<b>142,545,668</b>	<b>7.4%</b>
Debt Service	254,154,873	278,666,966	280,565,479	1,898,513	0.7%
Capital Improvement	639,484,433	855,498,682	624,096,549	(231,402,133)	-27.0%
<b>TOTAL</b>	<b>2,852,798,482</b>	<b>3,073,180,821</b>	<b>2,887,583,201</b>	<b>267,188,170</b>	<b>8.7%</b>
<b>Non-Categorized</b>					
CX Fund Transfers	33,057,309	32,870,641	56,996,381		
Sales Tax Contingency	4,193,736	4,020,313	3,920,150		
Children and Family Services	3,908,975	3,668,862	15,695,025		
CJ Funds Other	806,722	694,282	481,243		
Roads and Airport Construction Transfer	25,288,232	27,738,424	29,788,813		
PERS Liability and Risk Abatement	17,694,516	2,506,446	34,725,500		
Total Non-Categorized	84,949,490	71,498,968	141,607,112		
<b>Grand Total</b>	<b>\$ 2,937,747,972</b>	<b>\$ 3,144,679,789</b>	<b>\$ 3,029,190,313</b>		

**Summary Comparison of 2004 Appropriations by Program Category  
Current Expense and General Fund**

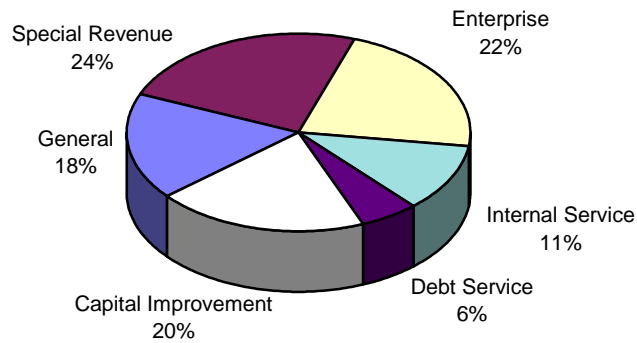
Program Category	2002 Adopted	2003 Adopted	2004 Adopted	2004 - 2003 \$ Change	% Change
General Government	77,822,476	72,815,132	80,638,030	7,822,898	10.7%
Physical Environment	25,566,341	16,381,008	5,658,086	(10,722,922)	(65.5%)
Health & Human Services	11,258,053	8,276,929	29,254,512	20,977,583	253.4%
Law, Safety & Justice	334,635,231	339,255,712	357,625,827	18,370,115	5.4%
CX Transfers to CIP	3,420,237	6,814,006	20,846,719	14,032,713	205.9%
Other Agencies	40,589,141	45,097,541	14,054,282	(31,043,259)	(68.8%)
<b>Total Current Expense*</b>	<b>493,291,479</b>	<b>488,640,328</b>	<b>508,077,456</b>	<b>19,437,128</b>	<b>4.0%</b>
<b>Subfunds to the General Fund</b>					
Sales Tax Reserve Contingency	4,193,736	4,020,313	3,920,150	(100,163)	(2.5%)
Children and Families Set-Aside	3,908,975	3,668,862	15,695,025	12,026,163	327.8%
Inmate Welfare	1,811,658	1,865,308	1,198,223	(667,085)	(35.8%)
<b>Total General Fund</b>	<b>\$ 503,205,848</b>	<b>\$ 498,194,811</b>	<b>\$ 528,890,854</b>	<b>\$ 30,696,043</b>	<b>6.2%</b>

\*The financial plan and this table reconcile by reducing the total general fund amount by \$3,920,150 for the Sales Tax Reserve Contingency (which is a transfer to the CX Transfers to CIP) and by \$12,026,612 for the Current Expense Fund transfer to the Children and Families Set-Aside Fund. An adjustment in the 2004 Adopted Budget Ordinance of \$20,000 should be added back. The total is **\$512,964,092**, which matches the CX Financial Plan.

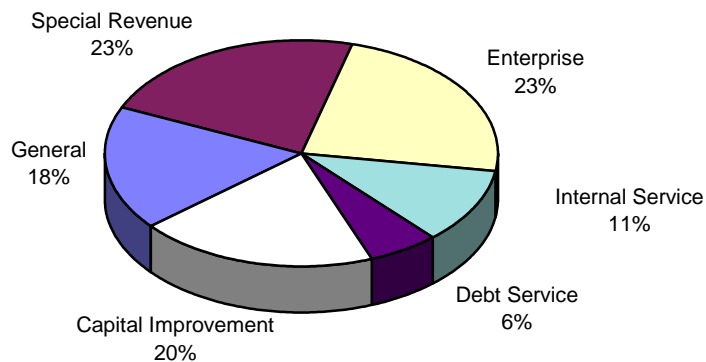
**2004 Expenditures, Revenues and FTEs  
by Fund Type**

<b>Fund Type</b>	<b>Expenditures</b>		<b>Revenues</b>		<b>FTEs</b>	
General	528,890,854	18%	524,910,402	18%	4,100.50	32%
Special Revenue	717,789,285	24%	665,185,090	23%	3,289.18	25%
Enterprise	660,823,128	22%	684,022,858	23%	4,781.22	37%
Internal Service	326,557,016	11%	320,977,434	11%	818.25	6%
Debt Service	170,483,479	6%	173,320,710	6%	0	0%
Capital Improvement	601,412,710	20%	581,780,339	20%	0	0%
<b>Total All Funds</b>	<b>3,005,956,472</b>		<b>2,950,196,833</b>		<b>12,989.15</b>	

**Expenditures**



**Revenues**



# **Expenditure Schedules**

## 2002 Expenditures and Encumbrances by Fund

<b>Fund</b>	<b>Fundname</b>	<b>2002 Actual Expenditures &amp; Encumbrances</b>
<b>0010</b>	<b>Appropriation Unit Current Expense</b>	
0010	County Council	5,116,104
0020	Council Administration	6,520,256
0030	Hearing Examiner	492,062
0040	Council Auditor	1,019,034
0050	Ombudsman/Tax Advisor	722,436
0060	King County Civic Television	534,841
0070	Board of Appeals	488,558
0110	County Executive	254,773
0120	Office of the Executive	2,414,392
0140	Office of Management and Budget	3,546,091
0150	Finance - CX	2,484,908
0180	Business Relations and Economic Development	5,637,189
0200	Sheriff	94,705,172
0205	Drug Enforcement Forfeits	437,667
0305	Office of Cultural Resources	1,273,454
0340	Parks & Recreation	23,954,535
0401	Office of Emergency Management	808,414
0410	Licensing & Regulatory Services	6,045,205
0417	Executive Services Administration	1,483,242
0420	Human Resources Management	6,045,759
0437	Cable Communications	221,396
0440	Property Services	2,331,073
0450	Facilities Management--CX	1,580,912
0470	Records & Elections	10,429,320
0500	Prosecuting Attorney	39,904,635
0501	Prosecuting Attorney Antiprofitteering	1,837
0510	Superior Court	32,184,255
0530	District Court	19,653,974
0540	Judicial Administration	13,413,400
0600	Facilities Management - KCCF	307,680
0610	State Auditor	556,405
0630	Boundary Review Board	228,774
0650	Special Programs	608,981
0654	Salary & Wage Contingency	0
0655	Executive Contingency	0
0656	Internal Support	4,447,388
0670	Assessments	16,502,243
0690	CX Transfers	32,842,351
0910	Adult & Juvenile Detention	107,153,749
0934	Community Services	10,389,856
0950	Public Defense	31,280,422
		<b>488,022,743</b>
<b>0014</b>	<b>Sales Tax Reserve Contingency</b>	
0651	Sales Tax Reserve Contingency	4,038,431
		<b>4,038,431</b>

## KING COUNTY AT A GLANCE

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### **0015 Children & Family Set-Aside**

0680 Children/Family Services	3,777,975
	<b>3,777,975</b>

### **0016 Inmate Welfare**

0914 Inmate Welfare	1,709,722
	<b>1,709,722</b>

### **1020 Criminal Justice**

0142 Budget/CJ	95,870
0201 Sheriff/CJ	2,834,285
0339 Natural Resources and Parks/CJ	389,409
0502 Prosecuting Attorney/CJ	3,216,297
0512 Superior Court/CJ	2,022,865
0532 District Court/CJ	1,356,176
0542 Judicial Administration/CJ	738,773
0652 Special Programs/CJ	0
0692 Capital Projects Transfer/CJ	307,936
0693 Transfer to Other Funds/CJ	253,401
0912 Adult & Juvenile Detention/CJ	6,174,960
0932 Human Services/CJ	917,832
0952 Public Defense/CJ	59,855
	<b>18,367,659</b>

### **1030 Road**

0730 Roads	59,936,219
0734 Roads Construction Transfer	24,118,230
	<b>84,054,449</b>

### **1050 River Improvement**

0740 River Improvement	3,490,029
	<b>3,490,029</b>

### **1060 Veterans Relief Services**

0480 Veterans Services	1,958,646
	<b>1,958,646</b>

### **1070 Developmental Disabilities**

0920 Developmental Disabilities	1,152,382
0935 Community & Human Services, Admin.	17,372,211
	<b>18,524,593</b>

### **1090 Recorder's O & M**

0471 Recorder's O&M	1,101,647
	<b>1,101,647</b>

### **1110 E-911**

0431 Enhanced-911	10,330,709
	<b>10,330,709</b>

### **1120 Mental Health**

0924 MHCADS/Mental Health	88,254,633
	<b>88,254,633</b>

## KING COUNTY AT A GLANCE

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<b>1170</b>	<b>Arts and Cultural Development</b>	
0301	Cultural Development	5,359,842
		<b>5,359,842</b>
<b>1190</b>	<b>Emergency Medical Services</b>	
0830	Emergency Medical Services (EMS)	32,342,160
		<b>32,342,160</b>
<b>1210</b>	<b>Water and Land Resources</b>	
0741	Water & Land Resources (SWM)	43,186,308
		<b>43,186,308</b>
<b>1220</b>	<b>AFIS</b>	
0208	Automated Fingerprint Identification System	13,311,319
		<b>13,311,319</b>
<b>1260</b>	<b>Alcoholism &amp; Substance Abuse</b>	
0960	MHCADS/Alcoholism & Substance Abuse	19,360,967
		<b>19,360,967</b>
<b>1280</b>	<b>Local Hazardous Waste</b>	
0860	Local Hazardous Waste	12,226,875
		<b>12,226,875</b>
<b>1290</b>	<b>Youth Sports Facilities Grants</b>	
0355	Youth Sports Facilities Grant	1,143,307
		<b>1,143,307</b>
<b>1311</b>	<b>Noxious Weed Control Program</b>	
0384	Noxious Weed Control Program	795,848
		<b>795,848</b>
<b>1340</b>	<b>Development &amp; Environmental Services</b>	
0325	Development & Environmental Svcs. (DDES)	26,234,733
		<b>26,234,733</b>
<b>1351</b>	<b>Logan/Knox Settlement</b>	
1351	Logan/Knox Settlement Fund	557,514
		<b>557,514</b>
<b>1371</b>	<b>Clark Contract Administration</b>	
0071	Clark Contract Administration	306,679
		<b>306,679</b>
<b>1800</b>	<b>Public Health</b>	
0800	Public Health	26,234,733
		<b>26,234,733</b>
<b>1820</b>	<b>Inter-County River Improvements</b>	
0760	Inter-County River Improvement	24,585
		<b>24,585</b>
<b>2240</b>	<b>Work Training Program</b>	
0936	Youth Employment	15,068,260
		<b>15,068,260</b>
<b>4040</b>	<b>Solid Waste</b>	
0381	Natural Resources Administration	5,067,888
0720	Solid Waste	78,421,991
		<b>83,489,879</b>



## KING COUNTY AT A GLANCE

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<b>4290</b>	<b>Airport</b>	
0710	Airport	10,244,308
		<b>10,244,308</b>
<b>4480</b>	<b>Stadium</b>	
0290	Stadium Operations	53,660
		<b>53,660</b>
<b>4501</b>	<b>Radio Communications Operations</b>	
0213	Radio Communication Services (800 MHz)	2,291,143
		<b>2,291,143</b>
<b>4531</b>	<b>I-NET Operating</b>	
0490	I-NET Operations	764,810
		<b>764,810</b>
<b>4610</b>	<b>Water Quality</b>	
4000m	Waste Water Treatment	76,639,598
4999m	Waste Water Treatment Debt Service	95,410,793
		<b>172,050,391</b>
<b>4640</b>	<b>Public Transportation</b>	
5000m	Transit	374,211,018
5010m	DOT Director's Office	3,759,455
<b>5420</b>	<b>Safety &amp; Workers Compensation</b>	
0666	Safety & Claims Management	20,210,587
		<b>20,210,587</b>
<b>5431</b>	<b>Transit Non-Revenue Vehicle</b>	
0136	Transit Non-Revenue Vehicle Rental & Revolving	567,114
		<b>567,114</b>
<b>5441</b>	<b>Water Pollution Control Equipment</b>	
0137	Wastewater Equipment Rental & Revolving	891,297
		<b>891,297</b>
<b>5450</b>	<b>Financial Services</b>	
0130	Finance--Internal Service Fund	23,326,514
		<b>23,326,514</b>
<b>5481</b>	<b>Geographic Information Systems</b>	
	Geographic Information Systems (GIS)	2,427,197
		<b>2,427,197</b>
<b>5500</b>	<b>Employee Benefits</b>	
0429	Employee Benefits	124,499,628
		<b>124,499,628</b>
<b>5511</b>	<b>Facilities Management</b>	
0601	Facilities Management Internal Service Fund	30,282,790
		<b>30,282,790</b>
<b>5520</b>	<b>Insurance</b>	
0154	Risk Management	17,736,982
		<b>17,736,982</b>

## KING COUNTY AT A GLANCE

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<b>5531</b>	<b>Information &amp; Telecommunication - Data Processing</b>	
0432	ITS--Technology Services	21,777,392
		<b>21,777,392</b>
<b>5532</b>	<b>Information &amp; Telecommunication - Telecommunication</b>	
0433	ITS--Telecommunications	1,923,450
		<b>1,923,450</b>
<b>5534</b>	<b>Office of Information Resource Management</b>	
0554	Office of Information Resource Management	1,189,263
		<b>1,189,263</b>
<b>5570</b>	<b>Equipment Rental &amp; Replacement</b>	
0750	Equipment Repair & Replacement (ER&R)	7,907,933
		<b>7,907,933</b>
<b>5580</b>	<b>Motor Pool</b>	
0780	Motor Pool	8,836,587
		<b>8,836,587</b>
<b>5600</b>	<b>Printing and Graphic Arts Services</b>	
0415	ITS-Printing & Graphic Arts	3,296,277
		<b>3,296,277</b>
<b>8400</b>	<b>Limited GO Bond Redemption</b>	
0465	Limited G. O. Bond Redemption	127,754,710
		<b>127,754,710</b>
<b>8500</b>	<b>Unlimited GO Bond Redemption</b>	
0466	Unlimited G. O. Bond Redemption	36,034,167
		<b>36,034,167</b>
<b>8510</b>	<b>Stadium GO Bond Redemption</b>	
0467	Stadium G. O. Bond Redemption	2,209,476
		<b>2,209,476</b>
<b>Grand Total:</b>		<b>1,807,430,420</b>

Does not include Capital Improvement Program  
Source: 2002 Comprehensive Annual Financial Report (CAFR)

## KING COUNTY AT A GLANCE

### Expenditures by Appropriation Current Expense Fund (CX)

Appropriation	2002 Adopted	2003 Adopted	2004 Adopted	Amount of Change	Percent Change
County Council	5,467,401	5,461,293	5,679,506	218,213	4.0%
Council Administration	7,214,700	6,457,622	6,893,209	435,587	6.7%
Hearing Examiner	595,592	536,552	575,496	38,944	7.3%
Council Auditor	1,326,173	1,046,174	1,195,234	149,060	14.2%
Ombudsman/Tax Advisor	769,865	714,332	793,391	79,059	11.1%
King County Civic Television	542,436	562,899	581,527	18,628	3.3%
Board of Appeals	522,363	511,417	533,019	21,602	4.2%
County Executive	258,135	263,660	277,993	14,333	5.4%
Office of the Executive	2,579,217	2,732,717	3,084,904	352,187	12.9%
Office of Management & Budget	3,363,066	4,205,629	4,353,057	147,428	3.5%
Finance - CX	2,484,908	2,287,083	2,471,442	184,359	8.1%
Office of Business Relations & Economic Dev	6,661,055	2,330,333	2,262,440	(67,893)	-2.9%
Sheriff	91,650,370	96,417,191	102,231,659	5,814,468	6.0%
Drug Enforcement	602,728	647,292	620,799	(26,493)	-4.1%
Cultural Resources	1,286,987	0	0	0	N/A
Parks and Recreation	25,566,341	16,381,008	0	(16,381,008)	N/A
Emergency Management	849,243	1,180,567	1,129,350	(51,217)	-4.3%
Licensing and Regulatory Services	6,032,102	0	0	0	N/A
Executive Services - Admin	1,625,251	1,670,130	1,832,830	162,700	9.7%
Human Resource Management	5,977,231	5,970,080	6,805,531	835,451	14.0%
Cable Communications	173,208	192,531	316,905	124,374	64.6%
Property Services	2,523,021	2,475,198	2,435,264	(39,934)	-1.6%
Facilities Management - CX	1,614,763	1,587,860	1,715,071	127,211	8.0%
Records, Elections & Licensing	11,363,267	18,493,965	21,082,257	2588292	14.0%
Prosecuting Attorney	38,929,817	40,708,451	43,023,297	2,314,846	5.7%
Prosecuting Attorney Antiprofitteering	100,160	100,078	100,088	10	0.0%
Superior Court	31,621,430	32,360,295	33,081,536	721,241	2.2%
District Court	19,591,802	19,663,633	19,087,522	(576,111)	-2.9%
Judicial Administration	13,384,309	14,045,911	14,895,603	849,692	6.0%
State Auditor	562,912	563,659	622,512	58,853	10.4%
Boundary Review Board	242,158	250,077	232,106	(17,971)	-7.2%
Special Programs	655,221	480,376	473,441	(6,935)	-1.4%
Salary & Wage Contingency	5,172,000	9,849,000	3,600,000	(6,249,000)	-63.4%
Executive Contingency	2,000,000	2,000,000	2,000,000	0	N/A
Internal Support	3,780,069	7,191,906	8,454,282	1,262,376	17.6%
County Assessor	16,251,428	16,089,781	16,898,902	809,121	5.0%
CX Fund Transfers	33,057,309	32,870,641	0	(32,870,641)	N/A
Human Services Fund Transfers	0	0	15,984,596	15,984,596	N/A
General Gov't Fund Transfers	0	0	1,710,505	1,710,505	N/A
PH & EMS Fund Transfers	0	0	12,796,475	12,796,475	N/A
Physical Environment Fund Transfers	0	0	5,658,086	5,658,086	N/A
CIP Fund Transfers	0	0	20,846,719	20,846,719	N/A
Jail Health Services	0	0	19,750,456	19,750,456	N/A
Adult & Juvenile Detention	108,915,888	103,109,547	89,047,572	(14,061,975)	-13.6%
Community Services	10,602,832	7,796,553	0	(7,796,553)	-100.0%
Public Defense	27,374,721	29,434,887	32,942,874	3,507,987	11.9%
	<b>493,291,479</b>	<b>488,640,328</b>	<b>508,077,456</b>	<b>19,437,128</b>	<b>4.0%</b>

**Expenditures by Appropriation Unit  
Criminal Justice Fund (CJ)**

	<b>2002 Adopted</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>Amount of Change</b>	<b>Percent Change</b>
<b>Law, Safety and Justice</b>					
Adult Detention/CJ	6,591,484	5,620,614	6,199,537	578,923	10.3%
District Court/CJ	1,374,074	1,122,802	1,181,624	58,822	5.2%
Human Services/CJ	893,165	748,624	748,624	0	0.0%
Judicial Administration/CJ	579,516	485,768	501,619	15,851	3.3%
Management & Budget/CJ	379,994	362,723	747,027	384,304	105.9%
Parks & Recreation/CJ	414,969	434,547	0	(434,547)	-100.0%
Prosecuting Attorney/CJ	3,216,297	2,726,587	2,934,559	207,972	7.6%
Public Defense/CJ	59,855	24,045	24,045	0	0.0%
Sheriff/CJ	2,877,414	2,439,379	2,595,846	156,467	6.4%
Salary & Wage Contingency/CJ	476,216	435,474	200,000	(235,474)	-54.1%
Superior Court/CJ	1,981,216	1,634,715	1,776,602	141,887	8.7%
Transfer to Other Funds/CJ	330,506	258,808	281,243	22,435	8.7%
<b>Total Criminal Justice Funds</b>	<b>19,174,706</b>	<b>16,294,086</b>	<b>17,190,726</b>	<b>896,640</b>	<b>5.5%</b>

**Expenditures by Program Area, Appropriation Unit  
Non-Current Expense and Non-Criminal Justice Funds**

<b>Appropriation</b>	<b>2002 Adopted</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>Amount of Change</b>	<b>Percent Change</b>
<b>General Government</b>					
Employee Benefits	120,050,248	124,562,626	157,203,579	32,640,953	26.2%
Facilities Management Internal Service Fund	33,243,551	33,463,198	34,376,738	913,540	2.7%
Finance and Business Operations	24,041,157	24,937,375	27,562,563	2,625,188	10.5%
I-Net Operations	744,750	931,958	1,720,680	788,722	84.6%
ITS-Printing & Graphic Arts	3,161,933	3,602,262	3,630,347	28,085	0.8%
ITS--Technology Services	22,614,780	22,874,838	23,651,628	776,790	3.4%
ITS--Telecommunications	2,666,562	1,986,447	2,273,491	287,044	14.5%
Office of Information Resources Management	1,196,722	3,725,777	1,377,579	(2,348,198)	-63.0%
Radio Communication Services (800 MHz)	2,178,502	2,299,021	2,470,176	171,155	7.4%
Recorder's O&M	1,218,585	1,307,661	1,169,780	(137,881)	-10.5%
Risk Management	21,873,366	24,122,779	26,042,896	1,920,117	8.0%
Safety & Claims Management	20,073,595	21,800,137	25,081,714	3,281,577	15.1%
Sales Tax Reserve Contingency	4,193,736	4,020,313	3,920,150	(100,163)	-2.5%
<b>Total General Government</b>	<b>257,257,487</b>	<b>269,634,392</b>	<b>310,481,321</b>	<b>40,846,929</b>	<b>15.1%</b>
<b>Health and Human Services</b>					
Alcoholism & Substance Abuse	21,459,599	17,739,296	18,379,361	640,065	3.6%
Children/Family Services	3,908,975	3,668,862	15,695,025	12,026,163	327.8%
Community & Human Services, Admin	1,318,157	1,277,253	1,349,417	72,164	5.6%
Developmental Disabilities	18,770,726	18,284,648	17,595,219	(689,429)	-3.8%
Dislocated Worker Program Admin	4,344,801	11,344,501	10,631,620	(712,881)	-6.3%
Emergency Medical Services (EMS)	33,671,968	34,854,283	36,232,328	1,378,045	4.0%
Federal Housing & Community Development	21,220,823	18,640,735	20,226,461	1,585,726	8.5%
Local Hazardous Waste	12,706,510	12,486,814	12,519,878	33,064	0.3%
Mental Health	104,519,999	93,796,933	94,700,094	903,161	1.0%
Public Health	183,926,498	187,919,027	181,809,830	(6,109,197)	-3.3%
Veterans Services	1,966,727	2,057,218	2,089,737	32,519	1.6%
<b>Total Health and Human Services</b>	<b>407,814,783</b>	<b>402,069,570</b>	<b>411,228,970</b>	<b>9,159,400</b>	<b>2.3%</b>
<b>Law, Safety &amp; Justice</b>					
Automated Fingerprint Identification System	11,211,525	11,432,285	11,901,759	469,474	4.1%
Enhanced-911	10,129,581	18,448,522	16,167,848	(2,280,674)	-12.4%
Inmate Welfare - Adult	1,766,658	1,820,308	1,153,223	(667,085)	-36.6%
Inmate Welfare - Juvenile	45,000	45,000	45,000	0	0.0%
Youth Employment	6,205,320	6,781,617	7,408,613	626,996	9.2%
<b>Total Law, Safety and Justice</b>	<b>29,358,084</b>	<b>38,527,732</b>	<b>36,676,443</b>	<b>(1,851,289)</b>	<b>-4.8%</b>
<b>Physical Environment</b>					
Airport	12,223,441	10,404,357	11,287,595	883,238	8.5%
Development & Environment Svcs (DDES)	35,506,913	29,855,535	30,940,462	1,084,927	3.6%
DOT Director's Office	3,887,471	4,392,835	4,393,675	840	N/A
Equipment Repair & Replacement (ER&R)	10,009,555	11,638,902	10,535,780	(1,103,122)	-9.5%
GIS Internal Service Fund	3,258,335	3,325,335	3,398,884	73,549	2.2%
Inter-County River Improvement	49,484	50,096	48,849	(1,247)	-2.5%
Motor Pool	10,032,412	11,787,046	9,099,399	(2,687,647)	-22.8%
Natural Resources Administration	5,000,117	4,918,858	4,857,224	(61,634)	-1.3%
Noxious Weed Control Program	949,173	1,081,743	1,097,324	15,581	N/A
Parks & Recreation	0	0	19,356,220	19,356,220	N/A
River Improvement	3,446,958	3,597,791	4,454,083	856,292	N/A
Roads	60,049,264	60,779,590	63,955,707	3,176,117	5.2%
Rural Drainage	4,288,940	4,680,378	4,477,848	(202,530)	-4.3%
Solid Waste	83,481,303	82,727,372	86,024,853	3,297,481	4.0%
Solid Waste Post-Closure Landfill Maintenance	2,735,095	3,366,549	6,416,590	3,050,041	90.6%
Stormwater Decant Program	596,783	524,449	514,818	(9,631)	-1.8%
Transit	374,660,868	387,571,173	405,237,968	17,666,795	N/A
Transit Revenue Vehicle Replacement	7,480,658	9,950,151	13,270,763	3,320,612	33.4%
Waste Water Treatment	92,044,850	84,440,046	84,640,000	199,954	0.2%
Wastewater Equipment Rental & Revolving	2,267,470	1,838,528	2,322,418	483,890	26.3%
Water & Land Resources (SWM)	38,962,638	37,975,779	39,467,670	1,491,891	3.9%
Water Quality--CIP Transfers	19,580,000	34,821,000	0	(34,821,000)	-100.0%
Youth Sports Facilities Grant	731,819	652,040	654,451	2,411	0.4%
<b>Total Physical Environment</b>	<b>771,243,547</b>	<b>790,379,553</b>	<b>806,452,581</b>	<b>16,073,028</b>	<b>2.0%</b>

## KING COUNTY AT A GLANCE

<b>Other Agencies</b>					
Airport Construction Transfer	0	600,000	0	(600,000)	-100.0%
Clark Contract Admin	14,550,803	805,876	0	(805,876)	-100.0%
Cultural Development Authority	7,398,311	21,236,761	7,230,988	(14,005,773)	-66.0%
Grants Fund	14,568,743	10,431,186	24,888,668	14,457,482	138.6%
LLEBG 1999LBVX8880 Grant	1,018,778	524,663	0	(524,663)	-100.0%
LLEBG FFY 2003 Grant	0	0	398,623	398,623	N/A
OMB/Covey Lawsuit Admin	0	0	7,557,500	7,557,500	N/A
OMB/Dupuis Lawsuit Admin	0	0	1,668,000	1,668,000	N/A
PERs Liability	3,143,713	1,700,570	1,600,000	(100,570)	-5.9%
Public Transportation CIP Transfer	0	(57,469,000)	(63,161,806)	(5,692,806)	9.9%
OMB/Duncan Roberts	0	0	23,900,000	23,900,000	N/A
Roads Construction Transfer	25,288,232	27,138,424	29,788,813	2,650,389	9.8%
<b>Total Other Agencies</b>	<b>65,968,580</b>	<b>4,968,480</b>	<b>33,870,786</b>	<b>28,902,306</b>	<b>581.7%</b>
<b>Debt Service</b>					
Limited G.O. Bond Redemption	114,779,512	137,125,712	125,270,279	(11,855,433)	-8.6%
Stadium G.O. Bond Redemption	2,502,191	2,214,976	2,211,976	(3,000)	-0.1%
Unlimited G.O. Bond Redemption	36,034,170	36,112,278	43,001,224	6,888,946	19.1%
Wastewater Treatment Debt Service	100,839,000	103,214,000	110,082,000	6,868,000	6.7%
<b>Total Debt Service</b>	<b>254,154,873</b>	<b>278,666,966</b>	<b>280,565,479</b>	<b>1,898,513</b>	<b>0.7%</b>
<b>Capital Improvement Program</b>					
General Gov't Capital Improvement Program	243,262,461	533,491,565	229,741,612	(303,749,953)	-56.9%
Roads Capital Improvement Program	73,437,000	81,928,473	49,067,000	(32,861,473)	-40.1%
Wastewater Capital Improvement Program	322,784,972	240,078,644	302,971,894	62,893,250	26.2%
Surface Water Capital Improvement Program	0	0	10,066,980		
Major Maintenance Capital Improvement Program	0	0	9,565,224		
<b>Total Capital Improvement</b>	<b>639,484,433</b>	<b>855,498,682</b>	<b>601,412,710</b>	<b>(254,085,972)</b>	<b>-29.7%</b>
<b>Total Non-Current Expense Funds</b>	<b>2,425,281,787</b>	<b>2,639,745,375</b>	<b>2,480,688,290</b>	<b>(159,057,085)</b>	<b>-6.0%</b>
<b>TOTAL ALL FUNDS</b>	<b>2,937,747,972</b>	<b>3,144,679,789</b>	<b>3,005,956,472</b>	<b>(138,723,317)</b>	<b>-4.4%</b>

**FTEs Schedules**

## King County FTEs

						%
All Funds	2001	2002	2003	2004 Adopted	Change over 2001	Change over 2001
General Government	1,595	1,501	1,457	1,461	(134)	(8.3%)
Physical Environment	6,372	6,445	6,308	6,221	(151)	(2.4%)
Health & Human Services	1,794	1,865	1,789	1,616	(177)	(10.1%)
Law, Safety & Justice	3,610	3,553	3,497	3,672	61	1.7%
<b>Total</b>	<b>13,371</b>	<b>13,364</b>	<b>13,051</b>	<b>12,970</b>	<b>(401)</b>	<b>(3.1%)</b>

						%
Current Expense Fund Only	2001	2002	2003	2004 Adopted	Change over 2001	Change over 2001
General Government	803	765	730	733	(70)	(8.4%)
Parks/DDES	295	238	154	0	(295)	(103.3%)
Health & Human Services	38	28	20	-	(38)	(96.3%)
Law, Safety & Justice	3,271	3,233	3,174	3,348	77	2.4%
<b>Total</b>	<b>4,407</b>	<b>4,265</b>	<b>4,078</b>	<b>4,081</b>	<b>(325)</b>	<b>(7.4%)</b>

All Funds above include Current Expense FTEs.

Source: 2004 Essbase Budget Development System

**Full-Time Equivalents Positions (FTEs) by Department  
All Funds**

<b>Department</b>	<b>2002 Adopted</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>FTE Change 2004-2003</b>	<b>% Change</b>
01 Council	162.00	157.00	157.00	0	0.0%
11 Executive	2.00	2.00	2.00	0	0.0%
13 Office of the Executive	102.00	92.00	87.50	(4.50)	-4.9%
20 Sheriff	1,052.00	1,078.00	1,089.00	11.00	1.0%
32 Developmental & Environmental Services	337.00	249.50	241.50	(8.00)	-3.2%
38 Natural Resources	1,672.82	1,600.90	1,549.56	(51.34)	-3.2%
40 Executive Services	1,034.38	1,036.38	1,043.03	6.65	0.6%
50 Prosecuting Attorney	498.10	504.10	505.10	1.00	0.2%
51 Superior Court	392.50	391.50	383.75	(7.75)	-2.0%
53 District Court	280.60	235.35	229.35	(6.00)	-2.5%
54 Judicial Administration	209.50	210.50	213.00	2.50	1.2%
63 Boundary Review Board	2.00	2.00	2.00	0	0.0%
65 Internal Support & Grants	89.51	79.46	94.02	14.56	18.3%
67 County Assessor	242.70	229.00	229.00	0	0.0%
70 Transportation	4,434.69	4,457.46	4,429.89	(27.57)	-0.6%
80 Public Health	1,499.03	1,474.96	1,474.21	(0.75)	-0.1%
90 Adult and Juvenile Detention	970.69	917.00	937.86	20.86	2.3%
93 Community & Human Services	382.70	333.65	321.38	(12.27)	-3.7%
<b>Total County</b>	<b>13,364.22</b>	<b>13,050.76</b>	<b>12,989.15</b>	<b>(61.61)</b>	<b>-0.5%</b>

**Full Time Equivalents Positions (FTEs) by Program Area, Appropriation Unit  
Current Expense Fund**

Program Area/Appropriation Unit	2002 Adopted	2003 Adopted	2004 Adopted	FTE	
				Change 2004-2003	% Change 2004-2003
<b>General Government</b>					
Board Of Appeals	4.00	4.00	4.00	0	0.0%
Boundary Review Board	2.00	2.00	2.00	0	0.0%
Business Rel & Econ Dev	33.00	15.50	16.50	1.00	6.5%
Cable Communications	2.00	2.00	2.00	0	0.0%
Council Administration	62.00	57.00	57.00	0	0.0%
Council Auditor	11.00	11.00	11.00	0	0.0%
County Assessor	242.70	229.00	229.00	0	0.0%
County Council	64.00	64.00	64.00	0	0.0%
County Executive	2.00	2.00	2.00	0	0.0%
Cultural Resources	7.00	0	0	0	N/A
Executive Svcs-Admin	16.00	16.00	17.00	1.00	6.3%
Hearing Examiner	5.00	5.00	5.00	0	0.0%
Human Resources Mgmt	57.00	59.50	63.50	4.00	6.7%
Kc Civic Television	7.00	7.00	7.00	0	0.0%
Licensing/Regulatory Svcs	75.85	0	0	0	N/A
Office Of Mgmt & Budget	36.00	41.00	41.00	0	0.0%
Office Of The Executive	24.00	25.00	24.00	(1.00)	-4.0%
Ombudsman/Tax Advisor	9.00	9.00	9.00	0	0.0%
Property Services	30.00	30.00	28.00	(2.00)	-6.7%
Records, Elections & Licensing	75.38	151.23	151.38	0.15	0.1%
<b>Total General Government</b>	<b>764.93</b>	<b>730.23</b>	<b>733.38</b>	<b>3.15</b>	<b>0.4%</b>
<b>Physical Environment</b>					
Parks & Recreation	238.47	153.93	0	(153.93)	-100.0%
<b>Total Physical Environment</b>	<b>238.47</b>	<b>153.93</b>	<b>0</b>	<b>(153.93)</b>	<b>(1.00)</b>
<b>Health &amp; Human Services</b>					
Community Svcs Div	27.95	19.90	0	(19.90)	-100.0%
<b>Total Health &amp; Human Services</b>	<b>27.95</b>	<b>19.90</b>	<b>0</b>	<b>(19.90)</b>	<b>(1.00)</b>
<b>Law, Safety and Justice</b>					
Adult And Juvenile Detention	970.69	917.00	937.86	20.86	2.3%
District Court	253.60	212.85	206.85	(6.00)	-2.8%
Drug Enforcement Forfeits	2.00	2.00	2.00	0	0.0%
Emergency Mgmt	5.00	5.00	5.00	0	0.0%
Facilities Mgmt-Cx	35.40	33.40	33.40	0	0.0%
Jail Health Services	0	0	153.60	153.60	N/A
Judicial Administration	200.00	202.00	204.50	2.50	1.2%
Prosecuting Attorney	452.10	465.10	466.10	1.00	0.2%
Public Defense	25.50	25.50	25.50	0	0.0%
Sheriff	918.00	941.00	951.00	10.00	1.1%
Superior Court	371.00	370.00	362.25	(7.75)	-2.1%
<b>Total Law, Safety and Justice</b>	<b>3,233.29</b>	<b>3,173.85</b>	<b>3,348.06</b>	<b>174.21</b>	<b>5.5%</b>
<b>Total Current Expense</b>	<b>4,264.64</b>	<b>4,077.91</b>	<b>4,081.44</b>	<b>3.53</b>	<b>0.1%</b>

**Full Time Equivalents Positions (FTEs) by Appropriation Unit  
Criminal Justice Fund**

<b>Program Area/Appropriation Unit</b>	<b>2002 Adopted</b>	<b>2003 Adopted</b>	<b>2004 Adopted</b>	<b>FTE Change 2004-2003</b>	<b>% Change 2004-2003</b>
<b>Law, Safety &amp; Justice</b>					
District Court/CJ	27.00	22.50	22.50	0	0.0%
Judicial Admin/CJ	9.50	8.50	8.50	0	0.0%
Management & Budget/CJ	3.00	2.00	0	(2.00)	-100.0%
Parks & Recreation/CJ	3.00	3.00	0	(3.00)	-100.0%
Prosecuting Attny/CJ	46.00	39.00	39.00	0	0.0%
Sheriff/CJ	47.00	47.00	47.00	0	0.0%
Superior Court/CJ	21.50	21.50	21.50	0	0.0%
<b>Total Criminal Justice</b>	<b>157.00</b>	<b>143.50</b>	<b>138.50</b>	<b>(5.00)</b>	<b>-3.5%</b>

Note: Does not include Term Limited Employees, Extra-Help, Nor Overtime Positions

# **Revenue Schedules**

### 2004 Revenues and Expenditures By Fund

TITLE	REVENUES	EXPENDITURES	DIFFERENCE
CURRENT EXPENSE FUND	504,296,318	508,077,456	(3,781,138)
DESGN CONTING	3,920,150	3,920,150	0
CHILDREN/FAMILY SERVICES	15,698,934	15,695,025	3,909
INMATE WELFARE FUND	995,000	1,198,223	(203,223)
CRIMINAL JUSTICE FUND	16,498,619	17,190,726	(692,107)
COUNTY ROAD FUND	93,459,578	94,259,338	(799,760)
SW POST CLOSURE LF MAINT	954,334	6,416,590	(5,462,256)
RIVER IMPROV	3,918,866	4,454,083	(535,217)
VETERANS RELIEF	2,104,831	2,089,737	15,094
DEVELOPMENTAL DISABILITY	18,661,840	18,944,636	(282,796)
RECORDER'S O & M FUND	937,466	1,169,780	(232,314)
EMERGENCY TELEPHONE E911	13,944,288	16,167,848	(2,223,560)
MENTAL HEALTH	93,674,889	94,700,094	(1,025,205)
ARTS & CULTURAL DEV FUND	7,230,988	7,230,988	0
EMERGENCY MEDICAL SERVICE	36,232,328	36,232,328	0
SURFACE WATER MGT FUND	38,736,849	39,467,670	(730,821)
RURAL DRAINAGE	4,143,271	4,477,848	(334,577)
AUTO FINGERPRINT IDENT FD	12,074,256	11,901,759	172,497
ALCOHOLISM/SUBSTANCE ABUSE	18,165,146	18,379,361	(214,215)
LOCAL HAZARDOUS WASTE FD	9,750,521	12,519,878	(2,769,357)
YTH SPORTS FAC GRANT FUND	620,631	654,451	(33,820)
NOXIOUS WEED FUND	958,409	1,097,324	(138,915)
DEVLPMNT & ENVRNMNT SVCS	33,339,618	30,940,462	2,399,156
PERS LIABILITY SUBFUND	0	1,600,000	(1,600,000)
RISK ABATEMENT SUBFUND	0	23,900,000	(23,900,000)
RISK ABATEMENT II	0	7,557,500	(7,557,500)
RISK ABATEMENT III	0	1,668,000	(1,668,000)
PARKS 2004 LEVY SUBFUND	0	0	0
PUBLIC HEALTH POOLING	175,514,473	181,809,830	(6,295,357)
INTERCOUNTY RIVER IMPROV	50,000	48,849	1,151
MISCELLANEOUS GRANTS FUND	24,888,668	24,888,668	0
LLEBG FFY 2003 GRANT	398,623	398,623	0
WORK TRAINING PROGRAM	7,413,267	7,408,613	4,654
DISLOCATED WKR PROG ADMIN	10,490,000	10,631,620	(141,620)
FED HOUSNG & COMM DEV FND	20,226,461	20,226,461	0
CAPITAL IMPROVEMENT PROJ	581,780,339	601,412,710	(19,632,371)
SOLID WASTE OPERATING	85,202,371	90,882,077	(5,679,706)
AIRPORT - BOEING FIELD	10,629,641	11,287,595	(657,954)
RADIO COMM OPRTNG FND	3,118,267	2,470,176	648,091
INET OPERATIONS UNIT	1,746,684	1,720,680	26,004
WATER QUALITY	218,376,400	194,722,000	23,654,400
PUBLIC TRANSPORTATION	346,936,495	346,469,837	466,658
TRANSIT REVENUE FLEET REPL	18,013,000	13,270,763	4,742,237
SAFETY & WORKERS' COMP	24,809,922	25,081,714	(271,792)
WTR POLUTN CNTRL EQPT	1,840,360	2,322,418	(482,058)
FINANCE-INTERNAL SVC FUND	25,467,999	27,562,563	(2,094,564)
OIRM OPERATING FUND	1,257,291	1,377,579	(120,288)
DNRP GIS INTERNAL SVC FUND	3,371,172	3,398,884	(27,712)
EMPLOYEE BENEFITS PROGRAM	162,014,760	157,203,579	4,811,181
FACILITIES MANAGEMENT SUB	34,093,929	34,376,738	(282,809)
INSURANCE	23,627,627	26,042,896	(2,415,269)
DATA PROCESSING SERVICES	23,168,051	23,651,628	(483,577)
TELECOM SERVICES	1,663,236	2,273,491	(610,255)
PUBLIC WORKS EQUIP RENTAL	7,855,240	10,535,780	(2,680,540)
MOTOR POOL EQUIP RENTAL	8,232,221	9,099,399	(867,178)
PRINTING/GRAPHIC ARTS SRV	3,575,626	3,630,347	(54,721)
LIMITED G O BOND REDEMPT.	126,393,196	125,270,279	1,122,917
UNLIMITED G O BOND REDEM.	44,239,514	43,001,224	1,238,290
STADIUM G O BOND REDEMPT.	2,688,000	2,211,976	476,024
<b>TOTAL ALL COUNTY FUNDS</b>	<b>\$ 2,929,399,963</b>	<b>\$ 2,986,600,252</b>	<b>\$ (57,200,289)</b>

Please see individual financial plan for fund balances.

**Current Expense Revenue Summary**

	2002 Adopted	2003 Adopted	2004 Adopted	\$ Change 2004-2003 % Change	
Taxes	297,677,856	301,795,404	312,327,426	10,532,022	3.5%
Licenses & Permits	5,694,121	5,661,661	6,046,253	384,592	6.8%
Federal Grants-Direct	954,000	2,361,514	1,959,555	(401,959)	-17.0%
Federal Shared Revenues	40,314	50,000	60,000	10,000	20.0%
Federal Grants-Indirect	4,817,776	6,546,708	6,734,208	187,500	2.9%
State Grants	1,712,365	1,863,402	2,653,350	789,948	42.4%
State Shared Revenues	181,280	0	0	0	N/A
State Entitlements	1,383,967	1,424,505	1,407,505	(17,000)	-1.2%
Grants From Local Units	2,614,420	0	0	0	N/A
Intergovernmental Payment	56,733,723	52,269,056	56,001,858	3,732,802	7.1%
Charges For Services	82,639,182	89,547,761	84,746,544	(4,801,217)	-5.4%
Fines & Forfeits	7,524,713	7,780,918	9,079,402	1,298,484	16.7%
Miscellaneous Revenue	15,279,669	14,334,565	14,710,993	376,428	2.6%
Other Financing Sources	4,623,966	4,169,013	8,569,224	4,400,211	105.5%
<b>TOTAL REVENUES</b>	<b>\$ 481,877,352</b>	<b>\$ 487,804,507</b>	<b>\$ 504,296,318</b>	<b>\$ 16,491,811</b>	<b>3.4%</b>

### All Funds Revenue Summary

	2002 Adopted	2003 Adopted	2004 Adopted	\$ Change	% Change
Beg Unencumbered Fund Bal	2,957,428	3,027,083	0	(3,027,083)	-100.0%
Taxes	746,850,357	768,926,884	810,477,672	41,550,788	5.4%
Licenses & Permits	18,472,802	20,692,723	24,557,022	3,864,299	18.7%
Federal Grants-Direct	32,359,967	36,380,703	36,012,144	(368,559)	-1.0%
Federal Shared Revenues	699,091	1,069,761	1,080,642	10,881	1.0%
Federal Grants-Indirect	101,002,294	87,214,090	87,876,906	662,816	0.8%
State Grants	100,044,636	122,000,403	131,252,575	9,252,172	7.6%
State Shared Revenues	1,045,016	0	14,687	14,687	N/A
State Entitlements	30,125,795	30,932,093	35,673,353	4,741,260	15.3%
Grants From Local Units	4,087,240	1,786,320	797,178	(989,142)	-55.4%
Intergovernmental Payment	122,915,460	117,013,776	140,206,810	23,193,034	19.8%
Charges For Services	813,121,147	816,623,983	800,252,718	(16,371,265)	-2.0%
Fines & Forfeits	7,537,213	7,803,918	9,119,402	1,315,484	16.9%
Miscellaneous Revenue	153,043,405	148,556,560	133,826,620	(14,729,940)	-9.9%
Non Revenue Receipts	7,560,339	6,702,858	7,784,241	1,081,383	16.1%
Other Financing Sources	203,132,834	102,388,953	132,006,750	29,617,797	28.9%
<b>Subtotal Operating &amp; Debt Service</b>	<b>2,344,955,024</b>	<b>2,271,120,108</b>	<b>2,350,938,720</b>	<b>79,818,612</b>	<b>3.5%</b>
Capital Project Revenues	619,521,424	854,339,804	599,258,113	(255,081,691)	-29.9%
<b>TOTAL COUNTY REVENUES</b>	<b>2,964,476,448</b>	<b>3,125,459,912</b>	<b>2,950,196,833</b>	<b>(175,263,079)</b>	<b>-5.6%</b>

**[Link to 2004 Revenue by Fund and Account Table, 16 KB](#)**

## 2004 Revenue by Fund and Account

FUND	FUND NAME	TAXES	LICENSES & PERMITS	INTERGOVERN- MENTAL PAYMENT	CHARGES FOR SERVICES	FINES & FORFEITS	MISC. REVENUE	OTHER FINANCING SOURCES	TOTAL REVENUES
0010	CURRENT EXPENSE FUND	312,327,426	6,046,253	68,816,476	84,746,544	9,079,402	14,710,993	8,569,224	504,296,318
0014	DESGN CONTING	3,432,650	0		0	0	487,500		3,920,150
0015	CHILDREN/FAMILY SERVICES	3,158,038	0		0	0	(7,838,655)	20,379,551	15,698,934
0016	INMATE WELFARE FUND	0	0		0	0	995,000		995,000
1020	CRIMINAL JUSTICE FUND	11,074,002	0	5,162,981	0	0	66,385	195,251	16,498,619
1030	COUNTY ROAD FUND	63,938,987	0	25,942,102	2,862,947	0	451,617	263,925	93,459,578
1040	SW POST CLOSURE LF MAINT	0	0		0	0	954,334		954,334
1050	RIVER IMPROV	2,383,322	0	585,000	0	0	75,000	875,544	3,918,866
1060	VETERANS RELIEF	2,104,831	0		0	0			2,104,831
1070	DEVELOPMENTAL DISABILITY	2,454,691	0	14,866,201	875,063	0		465,885	18,661,840
1090	RECORDER'S O & M FUND	0	0	255,958	660,338	0	21,170		937,466
1110	EMERGENCY TELEPHONE E911	13,545,192	0		265,234	0	133,862		13,944,288
1120	MENTAL HEALTH	2,318,023	0	88,817,219	905,548	0	160,000	1,474,099	93,674,889
1170	ARTS & CULTURAL DEV FUND	5,504,269	0		0	0		1,726,719	7,230,988
1190	EMERGENCY MEDICAL SERVICE	35,501,328	0			0	348,000	383,000	36,232,328
1210	SURFACE WATER MGT FUND		0	1,202,081	36,500,493	0	70,025	964,250	38,736,849
1211	RURAL DRAINAGE	0	0		4,080,000	0	63,271		4,143,271
1220	AUTO FINGERPRINT IDENT FD	11,807,103	0		0	0	267,153		12,074,256
1260	ALCOHOLISM/SUBSTANCE ABUSE	0	0	13,320,536	1,656,063	0	106,874	3,081,673	18,165,146
1280	LOCAL HAZARDOUS WASTE FD	0	0	1,820,650	7,764,579	0	165,292		9,750,521
1290	YTH SPORTS FAC GRANT FUND	607,182	0		0	0	13,449		620,631
1311	NOXIOUS WEED FUND	948,000	0		0	0	10,409		958,409
1340	DEVLPMNT & ENVRNMNT SVCS	0	9,071,808	178,676	21,189,965	0	250,000	2,649,169	33,339,618
1451	PARKS 2004 LEVY SUBFUND								
1800	PUBLIC HEALTH POOLING	0	9,333,361	124,841,597	11,574,537	0	4,432,582	25,332,396	175,514,473
1820	INTERCOUNTY RIVER IMPROV	50,000	0		0	0	0		50,000
2140	MISCELLANEOUS GRANTS FUND	0	0		0	0	24,888,668		24,888,668
2155	LLEBG FFY 2003 GRANT	0	0		0	0	398,623		398,623
2240	WORK TRAINING PROGRAM	0	0	4,978,127	0	0	665,000	1,770,140	7,413,267
2241	DISLOCATED WKR PROG ADMIN	0	0	10,040,000	0	0	450,000		10,490,000
2460	FED HOUSNG & COMM DEV FND	0	0	18,441,121	0	0	1,705,340	80,000	20,226,461
3000	CAPITAL IMPROVEMENT PROJ	0	0		0	0	581,780,339		581,780,339
3220	HOUSING OPPORTUNITY ACQSN	0	0		0	0	(3,946,099)	3,946,099	
4040	SOLID WASTE OPERATING	0	0	838,100	83,459,121	0	833,500	71,650	85,202,371
4290	AIRPORT - BOEING FIELD	0	0		1,291,828	0	9,337,813		10,629,641
4501	RADIO COMM OPRTNG FND	0	0		3,078,865	0	39,402		3,118,267
4531	INET OPERATIONS UNIT	0	0		0	0	1,746,684		1,746,684
4610	WATER QUALITY	0	0		213,548,400	0	4,828,000		218,376,400
4640	PUBLIC TRANSPORTATION	231,031,082	0	30,771,341	83,897,404	0	1,236,668		346,936,495
4647	TRANSIT REVENUE FLEET REPL		0	16,000,000	0	0	2,013,000		18,013,000
5420	SAFETY & WORKERS' COMP	0	0		23,559,922	0	1,250,000		24,809,922
5441	WTR POLUTN CNTRL EQPT	0	0		0	0	1,684,537	155,823	1,840,360
5450	FINANCE-INTERNAL SVC FUND	0	0	694,073	23,943,926	40,000	790,000		25,467,999
5471	OIRM OPERATING FUND	0	0		1,257,291	0	0		1,257,291
5481	DNRP GIS INTERNAL SVC FUND	0	0		0	0	3,371,172		3,371,172
5500	EMPLOYEE BENEFITS PROGRAM	0	0		154,406,677	0	7,608,083		162,014,760
5511	FACILITIES MANAGEMENT SUB	0	5,600		8,823,239	0	24,853,591	411,499	34,093,929
5520	INSURANCE	0	0		0	0	23,627,627		23,627,627
5531	DATA PROCESSING SERVICES	0	0		22,176,574	0	0	991,477	23,168,051
5532	TELECOM SERVICES	0	0		1,629,246	0	33,990		1,663,236
5570	PUBLIC WORKS EQUIP RENTAL	0	0		624,017	0	6,506,861	724,362	7,855,240
5580	MOTOR POOL EQUIP RENTAL	0	0		65,207	0	7,758,760	408,254	8,232,221

## 2004 Revenue by Fund and Account

FUND	FUND NAME	TAXES	LICENSES & PERMITS	INTERGOVERN- MENTAL PAYMENT	CHARGES FOR SERVICES	FINES & FORFEITS	MISC. REVENUE	OTHER FINANCING SOURCES	TOTAL REVENUES
5600	PRINTING/GRAPHIC ARTS SRV	0	0		3,575,626	0	0		3,575,626
8400	LIMITED G O BOND REDEMP.	57,310,003	0	5,296,056	(2,043,592)	0	3,939,368	61,891,361	126,393,196
8500	UNLIMITED G O BOND REDEM.	36,760,300	0		0	0	7,461,214	18,000	44,239,514
8510	STADIUM G O BOND REDEMP.	2,688,000	0		0	0	0		
		798,944,429	24,457,022	432,868,295	796,375,062	9,119,402	730,806,402	136,829,351	2,926,711,963